

**STATE
OF
MICHIGAN**

REVENUE



SOURCE

and

DISTRIBUTION

**HOUSE
FISCAL
AGENCY**

Mitchell E. Bean, Director

June 2006

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HOUSE FISCAL AGENCY

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June 2006

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenues for the State of Michigan and comparisons of projected FY 2005-06 revenue with estimated FY 2006-07 revenue. Estimates in this report are based upon those agreed to at the Consensus Revenue Estimating Conference on May 17, 2006.

This publication includes FY 2005-06 estimates for taxes, by type of tax, and provides information for each tax with regard to the tax base, rate, and disposition. It also includes state revenue dedication information including tax type, dedicated amount, and recipient of dedicated funds.

This report was prepared by Rebecca Ross, Senior Economist, and produced for publication by Jeanne Dee, Administrative Assistant.

Please do not hesitate to contact me if you have questions regarding the information in this report.

A handwritten signature in black ink that reads "Mitchell E. Bean".

Mitchell E. Bean
Director

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REVENUE SOURCES



Total State Revenue by Source

**FY 2005-06
and
FY 2006-07**

TOTAL STATE REVENUE BY SOURCE		FY 2005-06	% of Total	FY 2006-07	% of Total
	FY 2005-06 and FY 2006-07	Federal Funds	\$12,978.4	31.9	\$13,446.6
	Sales and Use Taxes	8,121.2	19.9	8,426.3	20.2
	Income Taxes	6,254.7	15.4	6,385.9	15.3
	Non-Tax Revenue	3,107.2	7.6	3,163.0	7.6
	Other Taxes	2,564.1	6.3	2,337.7	5.6
	Transportation Revenue	2,173.1	5.3	2,234.6	5.4
	Business Taxes	2,087.9	5.1	2,131.9	5.1
	State 6-Mill Education Tax	2,010.0	4.9	2,116.0	5.1
	Tobacco Taxes	1,179.4	2.9	1,158.9	2.8
	Tobacco Settlement Revenue	<u>251.5</u>	0.6	<u>286.6</u>	0.7
	TOTAL	\$40,727.5		\$41,687.5	

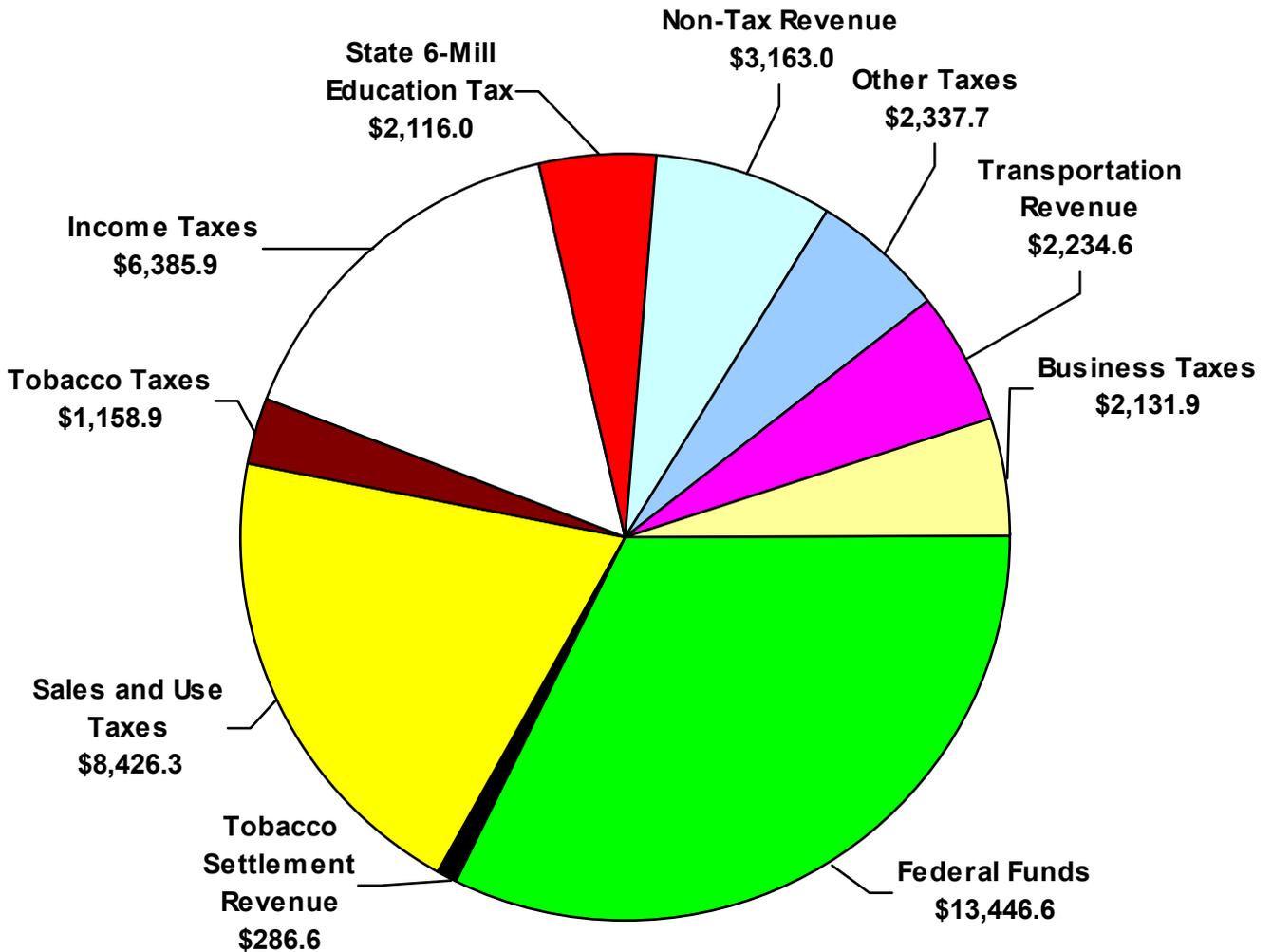
(MILLIONS OF DOLLARS)

DEFINITIONS AND OTHER NOTES

FEDERAL FUNDS	Total federal funds used in the state budget.
SALES AND USE TAXES	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. Tax rate is currently 6% for both sales and use taxes.
INCOME TAXES	Includes withholding, annual, and quarterly collections less refunds. Tax rate is currently 3.9%.
NON-TAX REVENUE	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and lottery transfers to the School Aid Fund.
OTHER TAXES	Includes liquor, beer, wine, gas and oil severance, and estate taxes.
TRANSPORTATION REVENUE	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
BUSINESS TAXES	Includes single business tax and insurance company tax. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which paused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the single business tax rate is 1.9% of adjusted tax base for most firms.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
TOBACCO TAXES	The cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32%.
TOBACCO SETTLEMENT REVENUE	Revenue to the state resulting from settlement with the tobacco companies.

**STATE OF MICHIGAN
TOTAL STATE REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$41,687.5 MILLION
(Chart dollars in millions)





**General
Fund/
General
Purpose
Revenue
by
Source**

**FY 2005-06
and
FY 2006-07**

**GENERAL
FUND/
GENERAL
PURPOSE
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	FY 2005-06	% of Total	FY 2006-07	% of Total
Income Taxes	\$4,194.4	50.6	\$4,271.2	50.6
Single Business Tax	1,852.9	22.4	1,885.9	22.4
Sales and Use Taxes	1,047.3	12.6	1,091.7	12.9
Other Sources	586.7	7.1	577.7	6.8
Insurance Company Tax	235.0	2.8	246.0	2.9
Tobacco Taxes	235.3	2.8	231.4	2.7
Liquor, Beer, and Wine Taxes	86.0	1.0	86.5	1.0
Casino Wagering Tax	<u>44.1</u>	0.5	<u>45.0</u>	0.5
TOTAL	\$8,281.7		\$8,435.4	

DEFINITIONS AND OTHER NOTES

INCOME TAXES

General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Tax rate is currently 3.9%.

SINGLE BUSINESS TAX

General Fund/General Purpose receives 100% of single business tax revenue. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which paused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the rate is 1.9% of adjusted tax base for most firms.

SALES TAX

General Fund/General Purpose receives sales tax revenue not allocated to local units of government for revenue sharing, the Comprehensive Transportation Fund, the School Aid Fund, or public health programs. Tax rate is currently 6%.

USE TAX

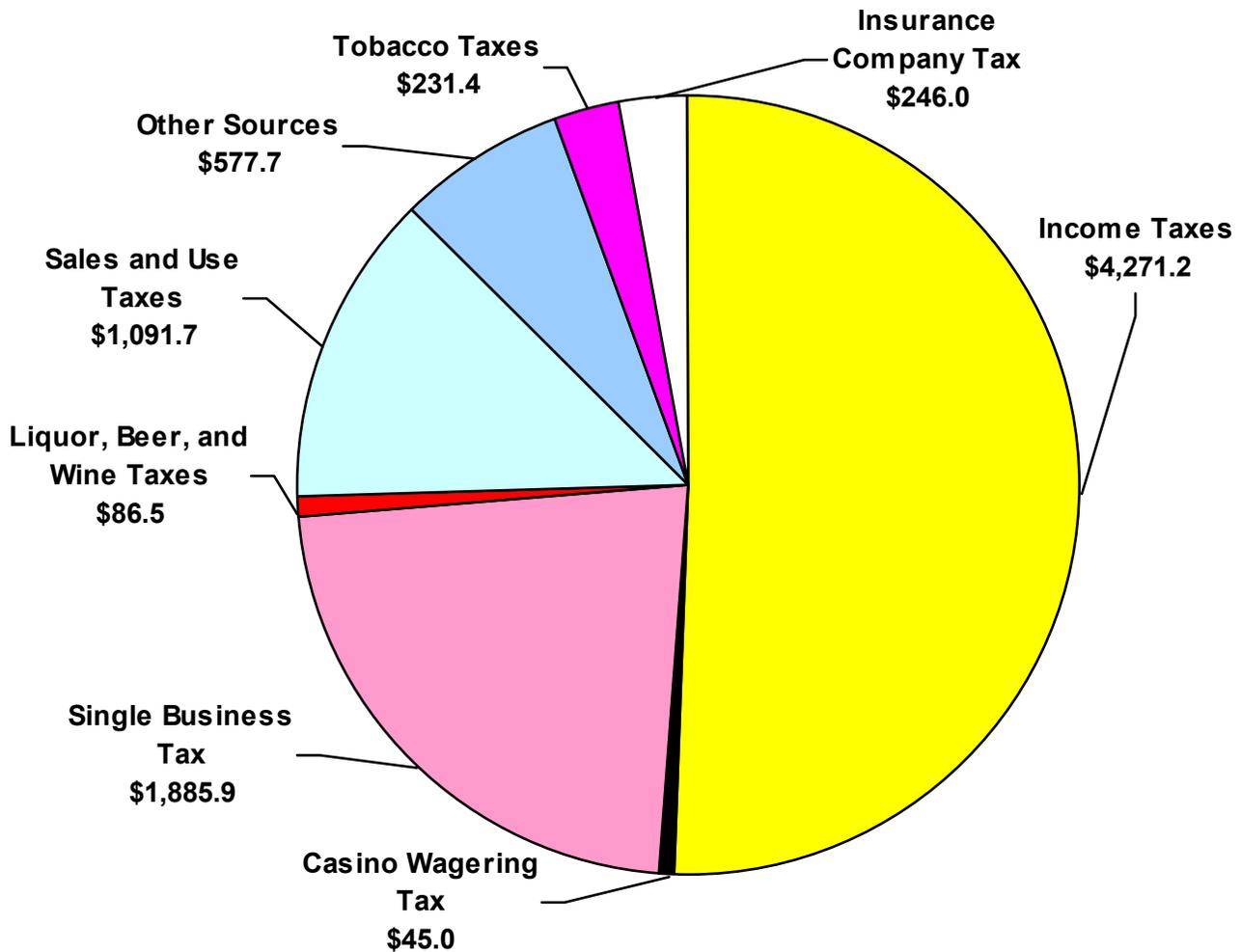
A specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. General Fund/General Purpose receives 66.7% of total and the School Aid Fund receives 33.3% of total. Tax rate is currently 6%.

OTHER SOURCES

Includes taxes on gas and oil severance, utility property, corporate income, and horse race wagering; certain penalty and interest payments; and federal funds.

**STATE OF MICHIGAN
GENERAL FUND/GENERAL PURPOSE REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$8,435.4 MILLION
(Chart dollars in millions)





School Aid Fund Revenue by Source

**FY 2005-06
and
FY 2006-07**

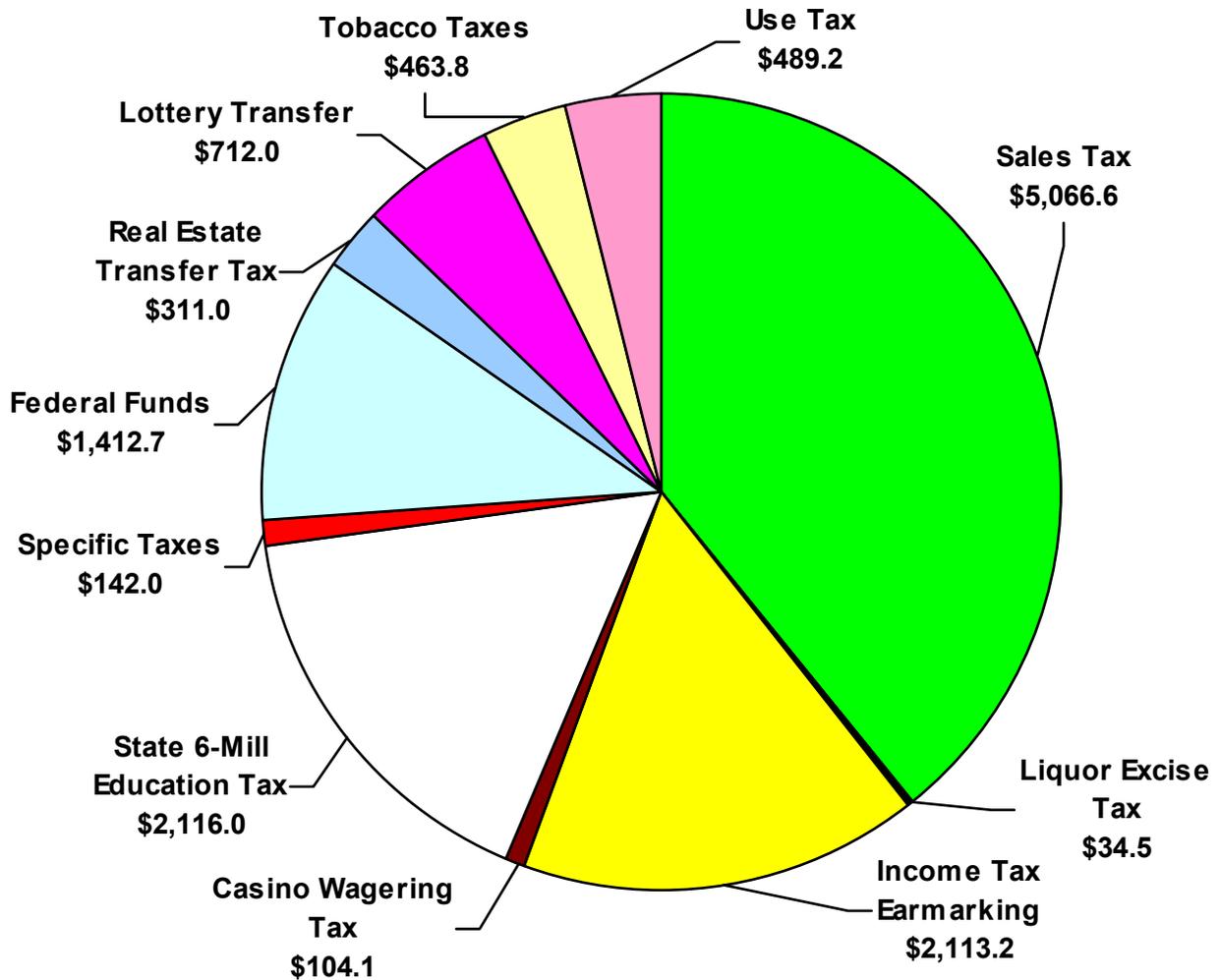
SCHOOL AID FUND REVENUE BY SOURCE	FY 2005-06	% of Total	FY 2006-07	% of Total
	(MILLIONS OF DOLLARS)			
Sales Tax	\$4,883.7	38.8	\$5,066.6	39.1
State 6-Mill Education Tax	2,010.0	16.0	2,116.0	16.3
Income Tax Earmarking	2,058.8	16.4	2,113.2	16.3
Federal Funds	1,392.6	11.1	1,412.7	10.9
Lottery Transfer	708.5	5.6	712.0	5.5
Use Tax	470.5	3.7	489.2	3.8
Tobacco Taxes	473.3	3.8	463.8	3.6
Real Estate Transfer Tax	320.0	2.5	311.0	2.4
Specific Taxes	137.2	1.1	142.0	1.1
Casino Wagering Tax	102.0	0.8	104.1	0.8
Liquor Excise Tax	34.0	0.3	34.5	0.3
TOTAL	\$12,590.6		\$12,965.1	

DEFINITIONS AND OTHER NOTES

SALES TAX	School Aid Fund receives 73.3% of gross sales tax revenue. Tax rate is currently 6%.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
INCOME TAX EARMARKING	School Aid Fund receives 23% of gross income tax revenue with adjustments for rate changes.
LOTTERY TRANSFER	School Aid Fund receives the net revenue from lottery sales.
USE TAX	School Aid Fund receives 33.3% of gross use tax revenue. Tax rate is currently 6%.
TOBACCO TAXES	School Aid Fund receives 41.6% of cigarette tax revenue.
REAL ESTATE TRANSFER TAX	School Aid Fund receives 100% of the real estate transfer tax. Tax rate is 0.75% of the sale price of real estate.
SPECIFIC TAXES	Includes industrial and commercial facilities tax and commercial forest tax.
CASINO WAGERING TAX	School Aid Fund receives 66.7% of the state casino wagering tax.

**STATE OF MICHIGAN
SCHOOL AID FUND REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$12,965.1 MILLION
(Chart dollars in millions)





Transportation Revenue by Source

**FY 2005-06
and
FY 2006-07**

**TRANSPORTATION
REVENUE
BY
SOURCE**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

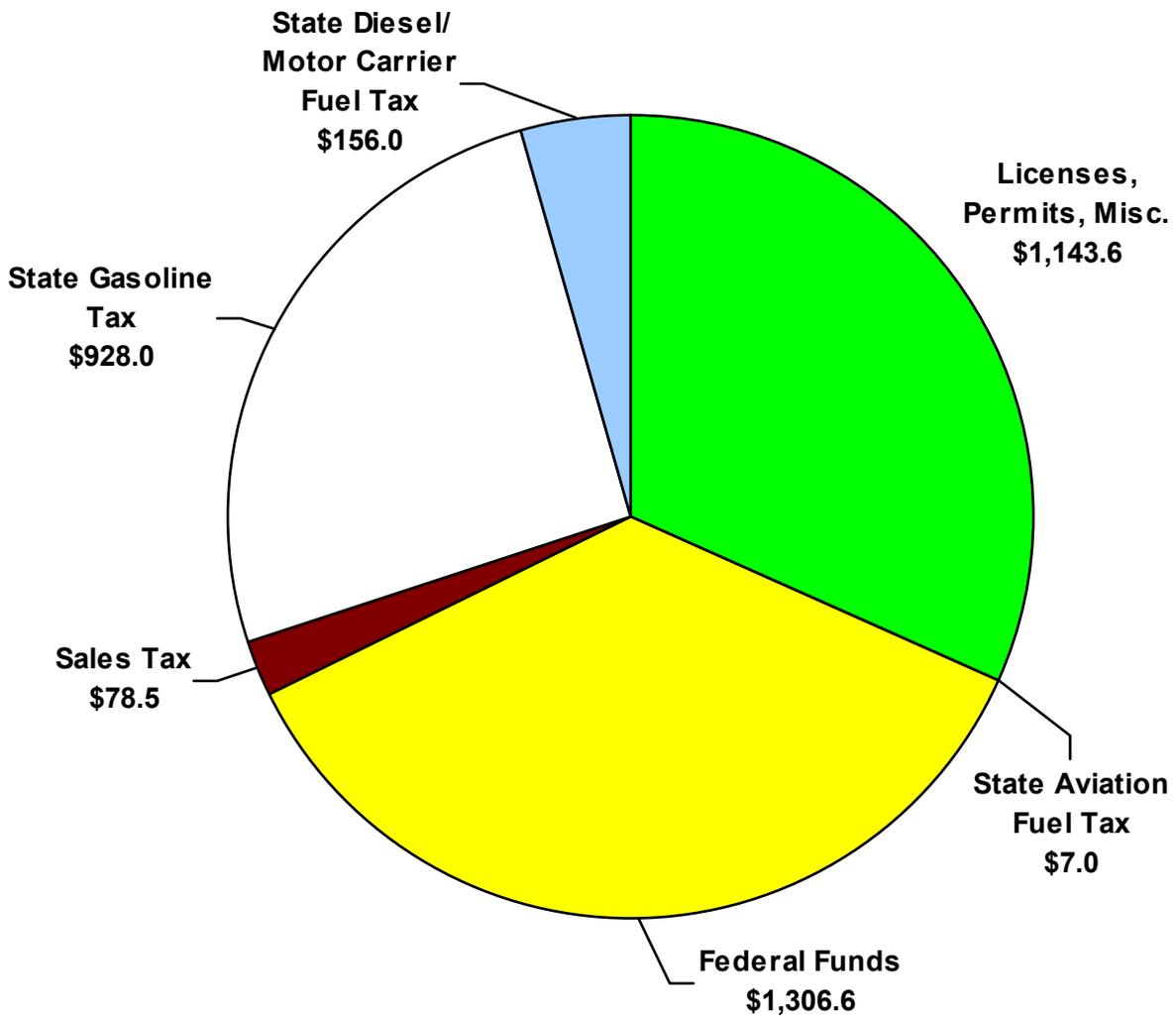
	FY 2005-06	% of Total	FY 2006-07	% of Total
Federal Funds	\$1,332.6	37.3	\$1,306.6	36.1
Licenses, Permits, Misc.	1,095.2	30.7	1,143.6	31.6
State Gasoline Tax	918.0	25.7	928.0	25.6
State Diesel/ Motor Carrier Fuel Tax	153.0	4.3	156.0	4.3
Sales Tax	65.4	1.8	78.5	2.2
State Aviation Fuel Tax	6.9	0.2	7.0	0.2
TOTAL	\$3,571.1		\$3,619.7	

DEFINITIONS AND OTHER NOTES

LICENSES, PERMITS, MISC.	Vehicle license fees, various registration fees, permits, interest earnings, and other miscellaneous income dedicated for transportation purposes.
STATE GASOLINE TAX	Levied at \$0.19 per gallon.
STATE DIESEL/MOTOR CARRIER FUEL TAX	Levied at \$0.15 per gallon.
SALES TAX	Approximately 1.0% of gross sales tax revenue is dedicated to the Comprehensive Transportation Fund.
STATE AVIATION FUEL TAX	Levied at \$0.03 per gallon with a \$0.015 per gallon rebate to interstate scheduled operations.

**STATE OF MICHIGAN
TRANSPORTATION REVENUE
BY SOURCE
FY 2006-07**

TOTAL RESOURCES: \$3,619.7 MILLION
(Chart dollars in millions)





REVENUE DISTRIBUTION



Casino Wagering Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**CASINO
WAGERING
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$102.0	66.9	\$104.1	66.9
General Fund/ General Purpose	44.1	28.9	45.0	28.9
Agriculture Equine Industry Development Fund	<u>6.3</u>	4.1	<u>6.4</u>	4.1
TOTAL	\$152.4		\$155.5	
City of Detroit	\$149.9		\$152.9	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND

Receives approximately 66.9% of the state portion of the casino wagering tax.

**GENERAL FUND/
GENERAL PURPOSE**

Receives approximately 28.9% of the state portion of the casino wagering tax.

**AGRICULTURE EQUINE
INDUSTRY DEVELOPMENT
FUND**

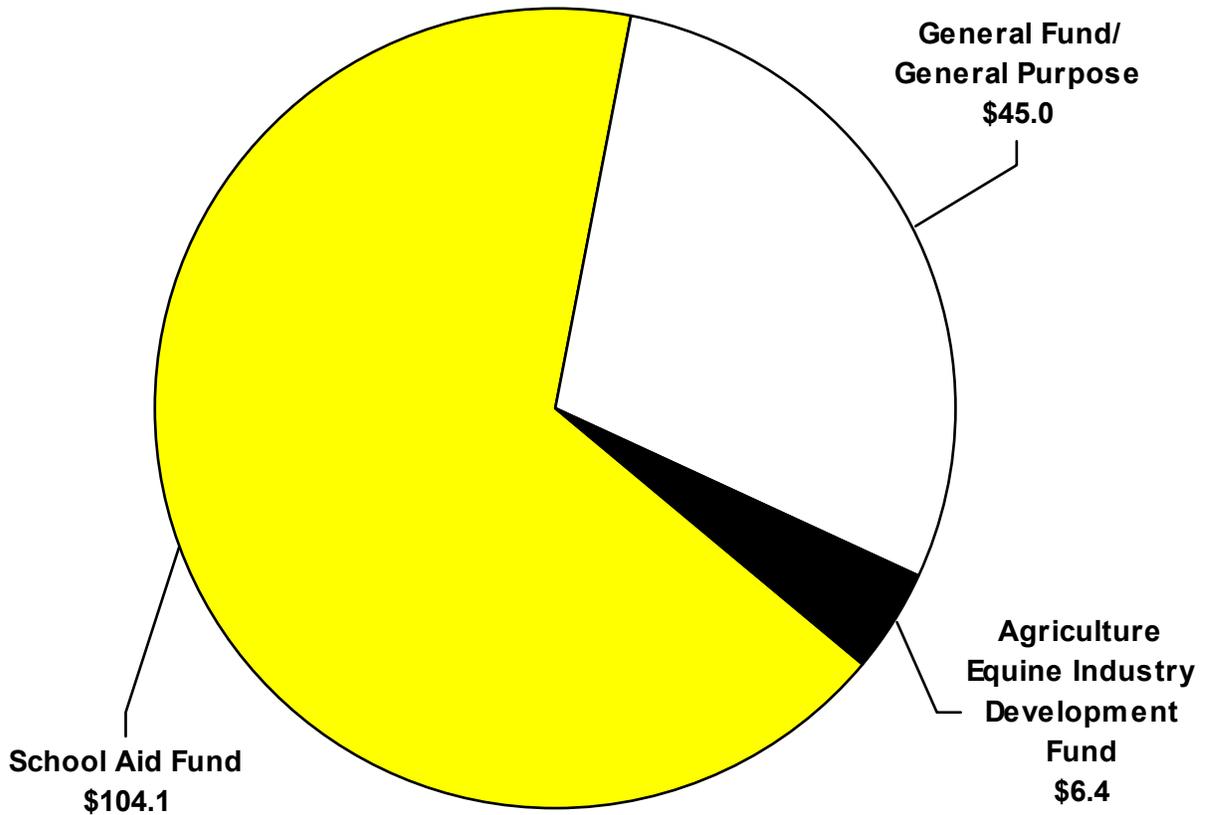
Receives approximately 4.1% of the state portion of the casino wagering tax.

CITY OF DETROIT

Receives 11.9% of adjusted gross receipts generated from the casinos.

**STATE OF MICHIGAN
CASINO WAGERING TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$155.5 MILLION
(Chart dollars in millions)





Federal Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**FEDERAL
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/ Special Purpose	\$10,218.2	78.7	\$10,692.3	79.5
School Aid Fund	1,392.6	10.7	1,412.7	10.5
Transportation	1,332.6	10.3	1,306.6	9.7
General Fund/ General Purpose	<u>35.0</u>	0.3	<u>35.0</u>	0.3
TOTAL	\$12,978.4		\$13,446.6	

GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE

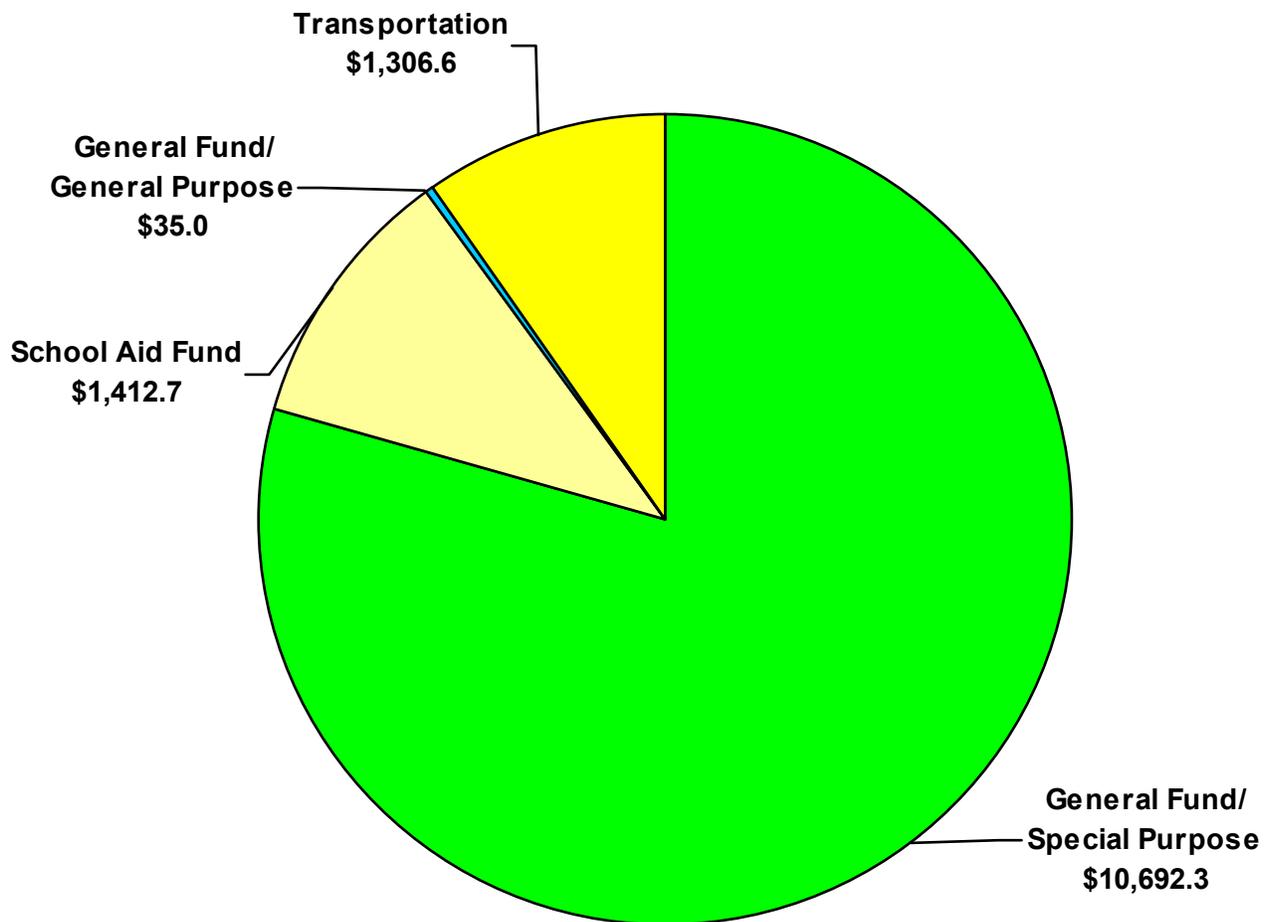
(Millions of Dollars)

	<u>Estimated FY 2005-06</u>	<u>% of Total</u>	<u>*Executive Recommendation FY 2006-07</u>	<u>% of Total</u>
Agriculture	\$32.6	0.32	\$22.8	0.21
Attorney General	8.8	0.09	10.2	0.10
Capital Outlay (Excluding Transportation)	30.4	0.30	10.7	0.10
Civil Rights	1.1	0.01	1.6	0.01
Civil Service	4.8	0.05	4.9	0.05
Community Health	5,533.6	54.15	6,103.2	57.08
Corrections	11.4	0.11	11.4	0.11
Education	70.5	0.69	67.6	0.63
Environmental Quality	144.1	1.41	140.3	1.31
Human Services	3,220.6	31.52	3,147.1	29.43
Higher Education	3.5	0.03	3.0	0.03
History, Arts, and Libraries	8.2	0.08	8.4	0.08
Judiciary	3.9	0.04	3.9	0.04
Labor and Economic Growth	787.1	7.70	795.3	7.44
Management and Budget	0.0	0.00	0.0	0.00
Military and Veterans Affairs	49.5	0.48	51.2	0.48
Natural Resources	39.0	0.38	43.0	0.40
State	2.9	0.03	3.1	0.03
State Police	182.8	1.79	181.0	1.69
Treasury	<u>83.4</u>	0.82	<u>83.6</u>	0.78
TOTAL GENERAL FUND/SPECIAL PURPOSE	\$10,218.2		\$10,692.3	

**As shown in February 2006 Executive Recommendation*

**STATE OF MICHIGAN
FEDERAL REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$13,446.6 MILLION
(Chart dollars in millions)





Income Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**INCOME
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Gross Collection	\$7,933.7		\$8,143.9	
Refunds	<u>1,679.0</u>		<u>1,758.0</u>	
NET COLLECTIONS	\$6,254.7		\$6,385.9	
General Fund/ General Purpose	\$4,194.4	67.1	\$4,271.2	66.9
School Aid Fund	2,058.8	32.9	2,113.2	33.1
State Campaign Fund	<u>1.5</u>	0.0	<u>1.5</u>	0.0
TOTAL	\$6,254.7		\$6,385.9	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

SCHOOL AID FUND

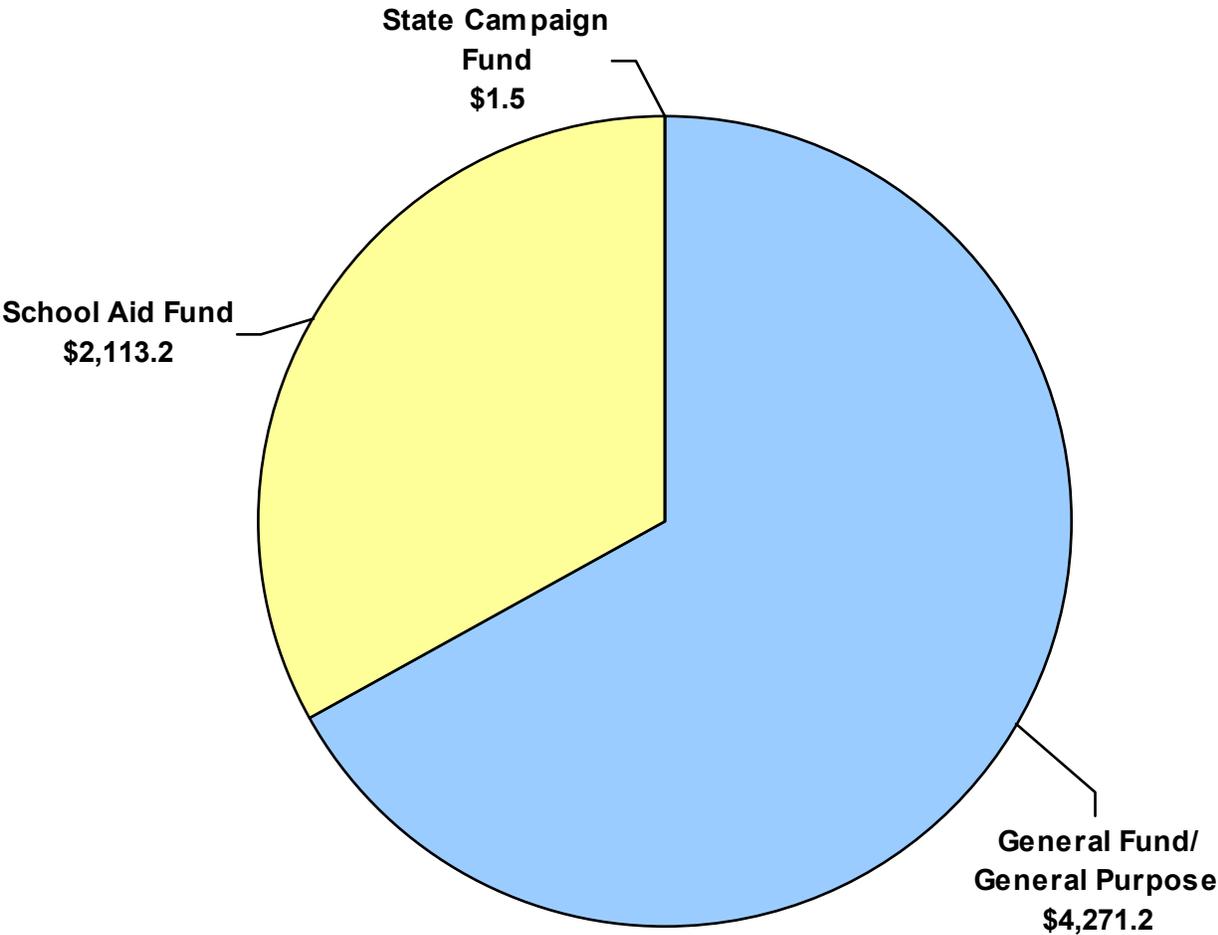
Receives 23% of gross collections with hold harmless adjustments for rate reductions.

STATE CAMPAIGN FUND

Taxpayers can choose to dedicate \$3.00 of income tax paid to this fund. Funds are distributed to all candidates for Governor who meet certain requirements.

**STATE OF MICHIGAN
INCOME TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$6,385.9 MILLION
(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**SALES
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$4,883.7	72.8	\$5,066.6	72.8
Local Revenue Sharing	1,645.3	24.5	1,691.3	24.3
General Fund/ General Purpose	106.2	1.6	113.3	1.6
Comprehensive Transportation Fund	65.4	1.0	78.5	1.1
Health Initiative	<u>9.0</u>	<u>0.1</u>	<u>9.0</u>	<u>0.1</u>
TOTAL	\$6,709.6		\$6,958.7	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND

Receives 60% of the gross sales tax collections levied at a rate of 4% and 100% of gross sales tax collections levied at a rate of 2%.

LOCAL REVENUE SHARING

The State Constitution provides that 15% of gross collections from the 4% sales tax be distributed to local government units through revenue sharing payments. Statute provides that an amount equal to 21.3% of sales tax collections at the 4% rate is to be allotted for revenue sharing. The total amount is subject to appropriation.

**GENERAL FUND/
GENERAL PURPOSE**

Receives sales tax revenue not dedicated for other purposes.

**COMPREHENSIVE
TRANSPORTATION FUND**

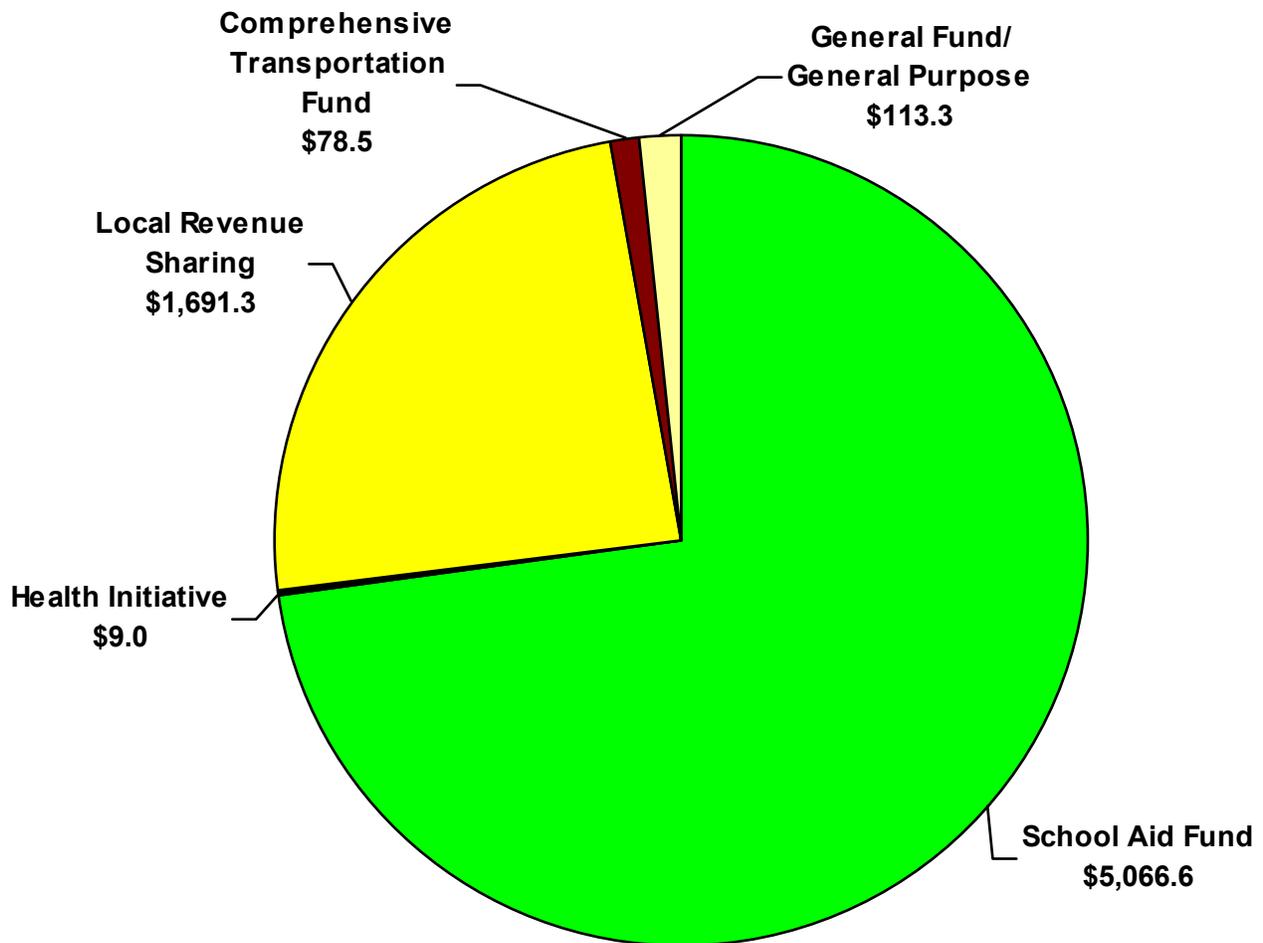
Receives approximately 1.0% of gross sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.

HEALTH INITIATIVE

Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$6,958.7 MILLION
(Chart dollars in millions)





Single Business Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**SINGLE
BUSINESS
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/ General Purpose	<u>\$1,852.9</u>		<u>\$1,885.9</u>	
TOTAL	\$1,852.9		\$1,885.9	

DEFINITIONS AND OTHER NOTES

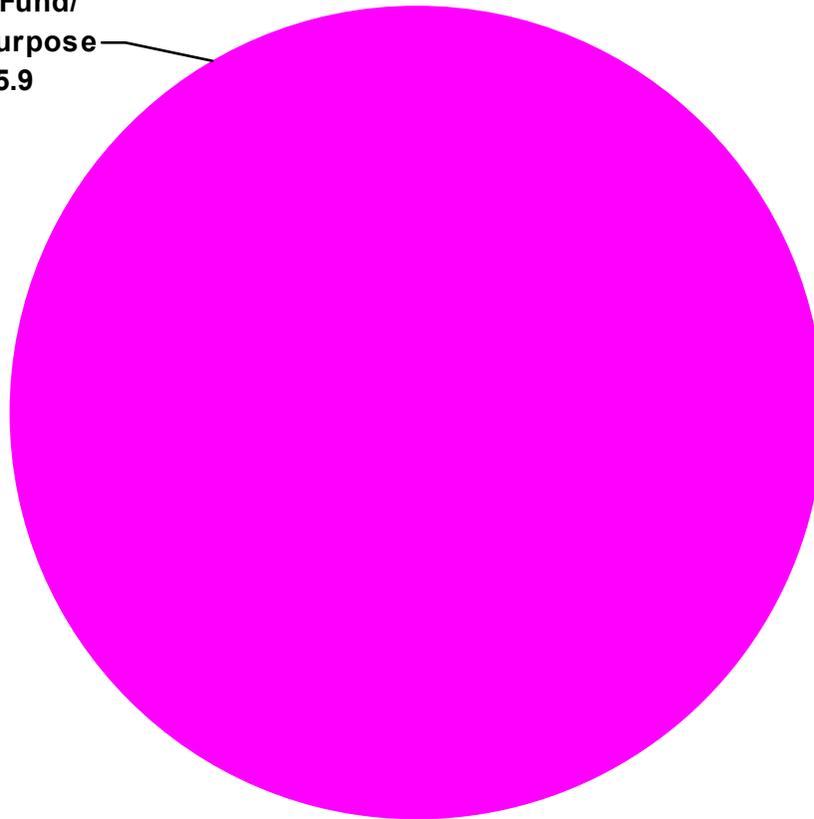
**GENERAL FUND/
GENERAL PURPOSE**

General Fund/General Purpose receives 100% of single business tax revenue. At the end of FY 2001-02, the Budget Stabilization Fund balance fell below \$250 million, which caused the single business tax 0.1% reduction. In calendar years 2005 and 2006, the rate will be 1.9% of adjusted tax base for most firms.

**STATE OF MICHIGAN
SINGLE BUSINESS TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,885.9 MILLION

**General Fund/
General Purpose
\$1,885.9**





Tobacco Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**TOBACCO
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
School Aid Fund	\$473.3	40.1	\$463.8	40.0
Medicaid Trust Fund	394.2	33.4	388.5	33.5
General Fund/ General Purpose	235.3	20.0	231.4	20.0
Healthy Michigan Fund	42.6	3.6	41.8	3.6
Health and Safety Fund	27.7	2.3	27.2	2.3
Wayne County	<u>6.3</u>	<u>0.5</u>	<u>6.2</u>	<u>0.5</u>
TOTAL	\$1,179.4		\$1,158.9	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND

Receives 41.6% of cigarette tax proceeds.

MEDICAID TRUST FUND

Receives 31.9% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.

**GENERAL FUND/
GENERAL PURPOSE**

Receives 19.8% of the cigarette tax revenue and 25.0% of the other tobacco products tax revenue.

**HEALTHY MICHIGAN
FUND**

Administered by the state for various health prevention programs. Receives 3.8% of the cigarette tax revenue.

**HEALTH AND SAFETY
FUND**

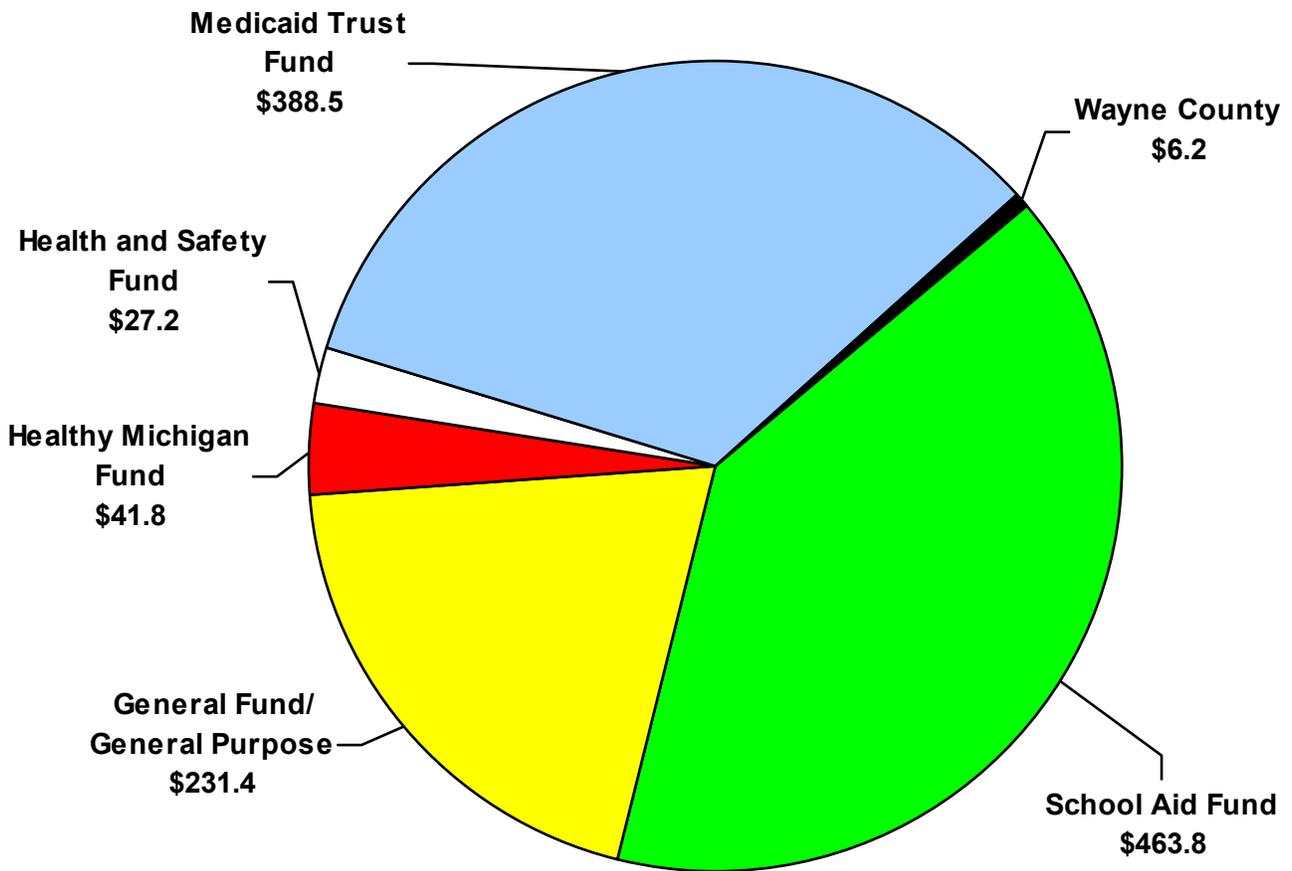
Provides support for Medicaid indigent payments to Detroit hospitals, certain debt obligations for Wayne County, and local public health and criminal justice at the county level. Receives 2.4% of the cigarette tax.

WAYNE COUNTY

Receives 0.6% of the cigarette tax revenue to be used for indigent health care.

**STATE OF MICHIGAN
TOBACCO TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,158.9 MILLION
(Chart dollars in millions)





Transportation Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**TRANSPORTATION
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
Michigan Transportation Fund	\$2,014.5	56.4	\$2,062.5	57.0
State Trunkline Fund	1,246.6	34.9	1,200.0	33.2
State Aeronautics Fund	166.4	4.7	182.2	5.0
Comprehensive Transportation Fund	128.0	3.6	158.8	4.4
Blue Water Bridge Fund	<u>15.6</u>	0.4	<u>16.2</u>	0.4
TOTAL	\$3,571.1		\$3,619.7	

DEFINITIONS AND OTHER NOTES

**MICHIGAN
TRANSPORTATION FUND**

Administered by Michigan Department of Transportation. Expenditures made for highways and include grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.

STATE TRUNKLINE FUND

Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.

**STATE AERONAUTICS
FUND**

Funds for expenditures and transfers for administration and improvement of local airports.

**COMPREHENSIVE
TRANSPORTATION FUND**

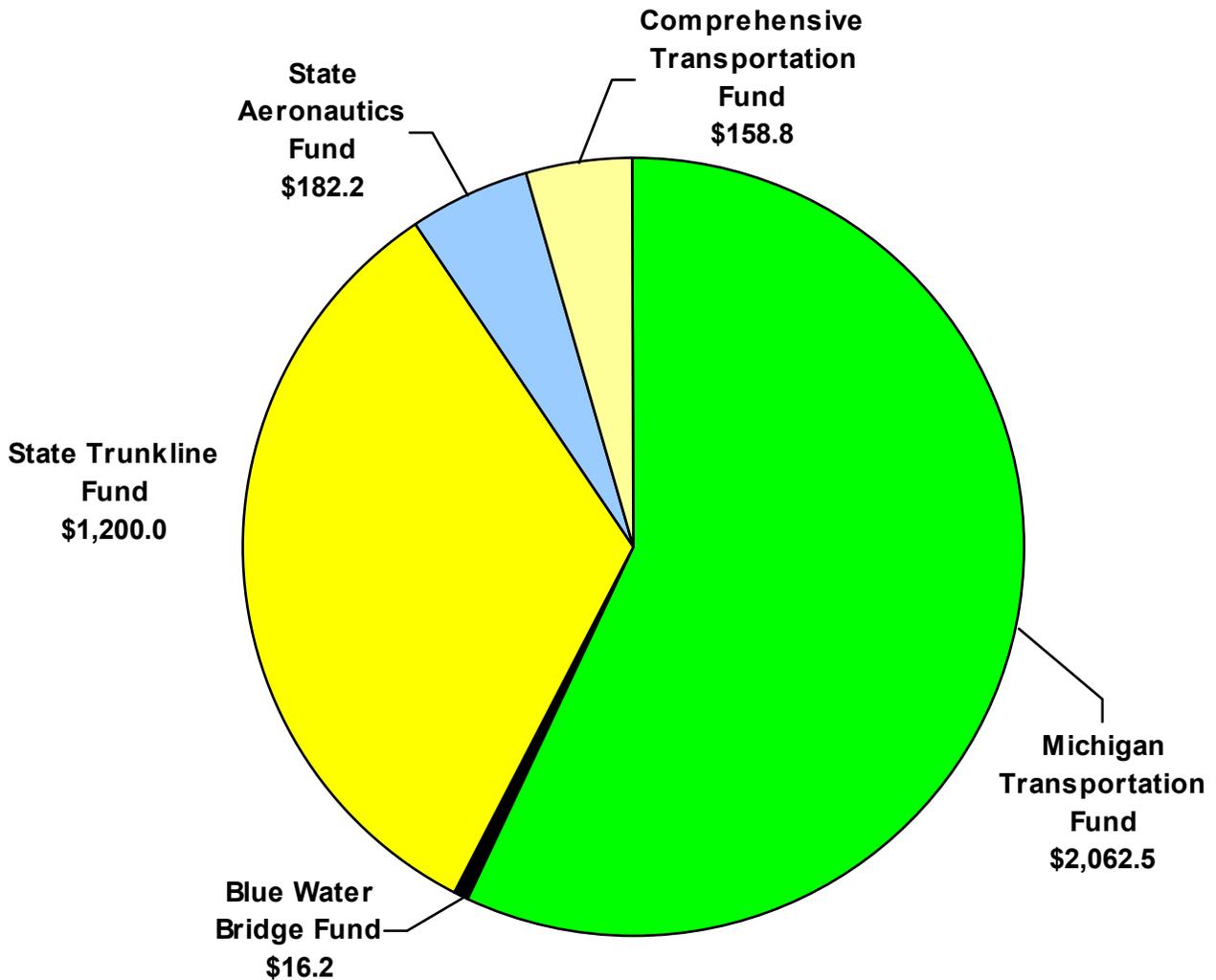
Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.

**BLUE WATER BRIDGE
FUND**

Subsidiary fund of State Trunkline Fund used by Michigan Department of Transportation for accounting purposes to identify funding used for debt service, loan repayments, and operating funds for the Blue Water Bridge.

**STATE OF MICHIGAN
TRANSPORTATION REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$3,619.7 MILLION
(Chart dollars in millions)





Use Tax Revenue Distribution

**FY 2005-06
and
FY 2006-07**

**USE
TAX
REVENUE
DISTRIBUTION**

**FY 2005-06
and
FY 2006-07**

(MILLIONS OF DOLLARS)

	<u>FY 2005-06</u>	<u>% of Total</u>	<u>FY 2006-07</u>	<u>% of Total</u>
General Fund/ General Purpose	\$941.1	66.7	\$978.4	66.7
School Aid Fund	<u>470.5</u>	33.3	<u>489.2</u>	33.3
TOTAL	\$1,411.6		\$1,467.6	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

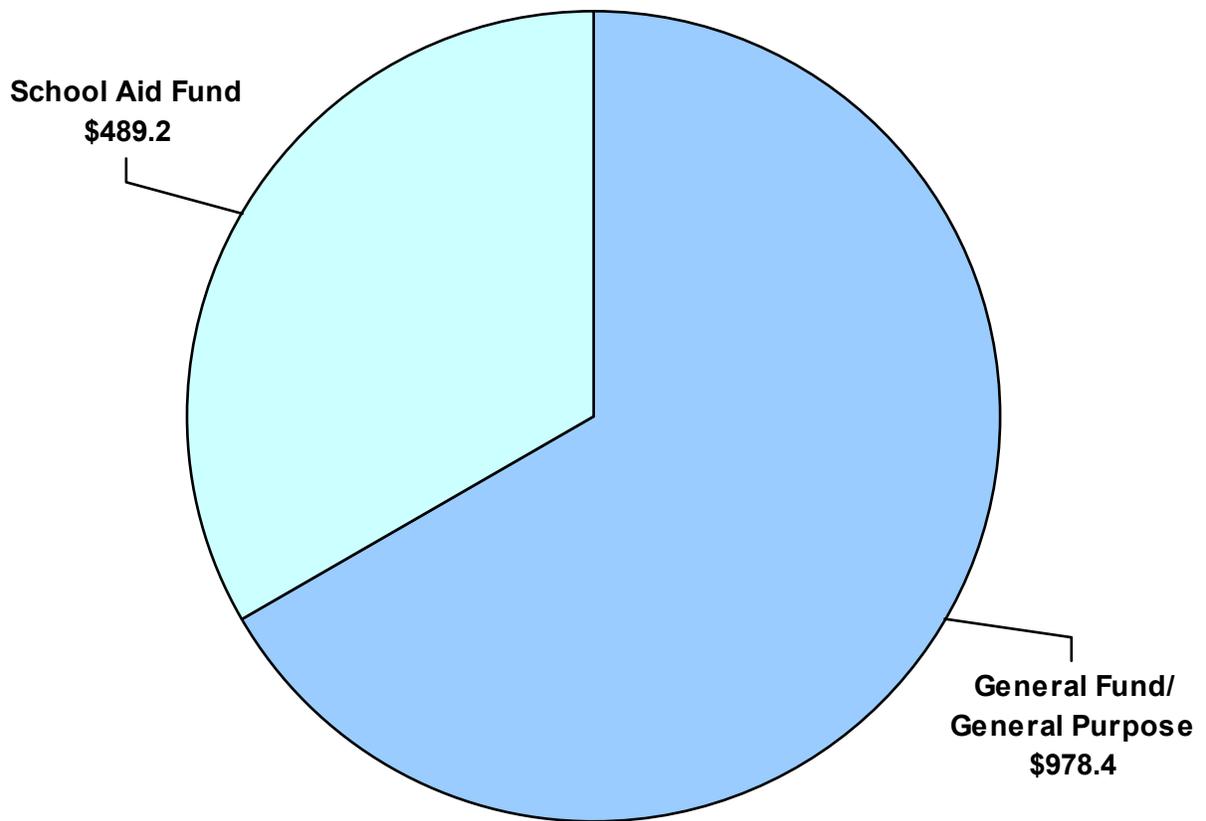
Receives use tax revenue not dedicated for other purposes.

SCHOOL AID FUND

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
FY 2006-07**

TOTAL RESOURCES: \$1,467.6 MILLION
(Chart dollars in millions)





**STATE
AND LOCAL
TAX
INFORMATION**

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

BUSINESS PRIVILEGE TAXES

FY 2005-06
Estimated Collections

Accommodations (Hotel/Motel) \$49,000,000

- ENACTED** 1974 PA 263, 1985 PA 106
- DISPOSITION** General Fund Restricted and Convention Facilities Development Fund
 - BASE** Amount charged transient guests for lodging in any hotel/motel; in counties with population over 600,000, amount charged transient guests for lodging in a hotel/motel with over 80 rooms
 - RATE** Variable; up to 6% of amount transient guests pay for lodging

Airport Parking Excise \$17,000,000

- ENACTED** 1987 PA 248
- DISPOSITION** Airport Parking Fund
 - BASE** Amount charged for parking
 - RATE** 27% of amount charged for public parking at a "regional" airport

**Casino Wagering state portion
\$152,400,000**

- ENACTED** Voter-initiated law of 1996
- DISPOSITION** State portion: 66.9% School Aid Fund, 28.9% General Fund/General Purpose, 4.1% Agriculture Equine Industry Development Fund
City of Detroit: 11.9% of adjusted gross receipts from casinos
 - BASE** Adjusted gross receipts received by gaming licensee
 - RATE** 24%
(State portion: 50.5% of 24% [12.1% of adjusted gross receipts];
City of Detroit portion: 49.5% of 24% [11.9% of adjusted gross receipts])
NOTE: In addition to the casino wagering tax, each casino annually pays \$8.33 million (indexed to inflation) to the State Services Fee Fund. The City of Detroit also levies a municipal services fee, which is the greater of 1.25% of adjusted gross receipts or \$4.0 million per casino.

Corporate Organization \$19,800,000

- ENACTED** 1972 PA 284
- DISPOSITION** General Fund; Restricted
 - BASE** Domestic: authorized capital stock
Foreign: capital stock attributable to Michigan
 - RATE** Domestic: \$50 for first 60,000 shares, plus \$30 for each additional 20,000 shares
Foreign: \$50 for shares attributable to Michigan, plus \$30 for each additional 20,000 shares

Foreign Insurance Company Retaliatory \$235,000,000

- ENACTED** 1956 PA 218
- DISPOSITION** General Fund/General Purpose
 - BASE** Gross premiums of out-of-state insurance companies
 - RATE** Unauthorized insurance at 2%
Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs—whichever is higher

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

BUSINESS PRIVILEGE TAXES

FY 2005-06
Estimated Collections

<i>Oil and Gas Severance</i>	\$94,000,000
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- ENACTED** 1929 PA 48
- DISPOSITION** General Fund/General Purpose
 - BASE** Gross cash market value of oil and gas severed
 - RATE** Oil at 6.6%
Gas at 5%
Stripper wells and/or marginal properties at 4%

<i>Simulcast Wagering</i>	\$10,500,000
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- ENACTED** 1995 PA 279
- DISPOSITION** Agriculture Equine Industry Development Fund
 - BASE** Amounts wagered on interstate and inter-track simulcast races
 - RATE** 3.5%

<i>Single Business</i>	\$1,852,900,000
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- ENACTED** 1975 PA 228
- DISPOSITION** General Fund/General Purpose
 - BASE** Federal adjusted gross income plus compensation, interest paid, and depreciation, with deductions for new capital investment and labor intensity
 - RATE** 1.9%

<i>Unemployment Compensation</i>	\$1,400,000,000
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- ENACTED** 1936 PA 1 (Extra Session)
- DISPOSITION** Bureau of Worker's and Unemployment Compensation
 - BASE** Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher
 - RATE** Variable

CONSUMPTION TAXES

FY 2005-06
Estimated Collections

<i>Beer</i>	\$44,600,000
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- ENACTED** 1998 PA 58
- DISPOSITION** General Fund/General Purpose
 - BASE** Beer manufactured or sold in Michigan
 - RATE** \$6.30 per barrel
(\$2 per barrel credit for small brewers)

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

CONSUMPTION TAXES

FY 2005-06
Estimated Collections

Liquor		\$117,700,000
ENACTED	1998 PA 58	
DISPOSITION	4% specific: General Fund/General Purpose 4% excise: School Aid Fund 4% specific: Convention Facility Development Fund 1.85% specific: Liquor Purchase Revolving Fund	
BASE	Retail selling of spirits	
RATE	On-premise consumption at 12% Off-premise consumption at 13.85%	

Sales		\$6,709,600,000
ENACTED	1933 PA 167	
DISPOSITION	24.2% local revenue sharing (subject to appropriation) 73.3% School Aid Fund 1.0% Comprehensive Transportation Fund Remainder to General Fund/General Purpose	
BASE	Gross proceeds from retail sale of tangible personal property for use or consumption	
RATE	6% 4% for electricity, natural gas, and home heating fuel	

Tobacco Products		\$1,179,500,000
ENACTED	1993 PA 327	
DISPOSITION	From cigarettes: 41.6% School Aid Fund, 19.8% General Fund/General Purpose, 3.8% Healthy Michigan Fund, 2.4% Health and Safety Fund, 31.9% Medicaid Trust Fund, 0.6% Wayne County From other: 75% Medicaid Trust Fund, 25% General Fund/General Purpose	
BASE	Tobacco products sold in Michigan	
RATE	Cigarettes at \$2.00 per pack Other at 32% of wholesale price	

Uniform City Utility Users		\$55,000,000
ENACTED	1990 PA 100	
DISPOSITION	To hire police officers	
BASE	Privilege of consuming public telephone, electric, steam, or gas service in Detroit	
RATE	Between 1/4 of 1% and 5%	

Use		\$1,411,600,000
ENACTED	1937 PA 94	
DISPOSITION	66.7% General Fund/General Purpose 33.3% School Aid Fund	
BASE	Purchase price of tangible personal property and certain services	
RATE	6% 4% for electricity, natural gas, and home heating fuel	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

CONSUMPTION TAXES

FY 2005-06
Estimated Collections

Wine		\$7,400,000
ENACTED	1998 PA 58	
DISPOSITION	General Fund/General Purpose	
BASE	Wine sold in Michigan	
RATE	\$0.135 per liter if 16% alcohol or less \$0.20 per liter if over 16% alcohol Mixed spirit drinks \$0.48 per liter	

INCOME TAXES

FY 2005-06
Estimated Collections

Personal Income		Gross = \$7,933,700,000
		Net of Refunds = \$6,254,700,000
ENACTED	1967 PA 281	
DISPOSITION	General Fund/General Purpose 23% of gross revenues to schools adjusted for rate reductions	
BASE	Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
RATE	3.9%	

Uniform City Income		\$495,000,000
ENACTED	1964 PA 284	
DISPOSITION	General Fund of city	
BASE	Income of city residents and income earned in city	
RATE	Maximum 1% of income for residents and corporations Maximum 0.5% income for non-residents (2.5% resident; 1.25% non-resident in Detroit; 1.0% on corporations; Highland Park, Grand Rapids, and Saginaw may levy 2.0% resident, 1.0% non-resident)	

PROPERTY TAXES

FY 2005-06
Estimated Collections

Commercial Forest		\$3,100,000
ENACTED	1995 PA 57	
DISPOSITION	To local units in same proportion as general property tax, except school portion to School Aid Fund	
BASE	Lands placed in commercial forest reserve and cash value of timber thereon	
RATE	Specific: \$1.10 per acre (\$1.20 per acre to local units) Withdrawal: \$1.00 per acre fee plus per acre penalty based on ad valorem taxes (varies)	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

**FY 2005-06
Estimated Collections**

County Real Estate Transfer	\$46,900,000
ENACTED 1966 PA 134	
DISPOSITION General Fund of county in which tax is collected	
BASE Fair market value of property transferred	
RATE \$0.55 per \$500 (0.11%) Wayne County may impose a higher rate with voter approval	

Estate	\$1,000,000
ENACTED 1899 PA 188, 1993 PA 54	
DISPOSITION General Fund/General Purpose	
BASE Fair market value of gross estate, pursuant to federal tax code	
RATE Maximum allowable federal credit for state inheritance taxes paid	

General Property	\$10,800,000,000
ENACTED 1893 PA 206	
DISPOSITION As locally determined	
BASE Real and personal property not otherwise exempted	
RATE Varies by local unit (requires voter approval)	

Industrial Facilities	\$123,000,000
ENACTED 1974 PA 198	
DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund	
BASE Restored/replacement facility: taxable value, excluding land and inventory in year prior to exemption New facility: current taxable value, excluding land and inventory	
RATE Restored facility: same as local property tax New or replacement facility: 50% of all taxes other than the state 6-mill education tax plus 100% of the state 6-mill education tax	

Low Grade Iron Ore Specific	\$5,900,000
ENACTED 1951 PA 77	
DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund	
BASE Rated annual capacity of production and treatment plant, and gross ton value of ore	
RATE 1.1% at full production	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

**FY 2005-06
Estimated Collections**

Mobile Home Trailer Coach	\$6,000,000
ENACTED 1959 PA 243 DISPOSITION School Aid Fund: \$2 per coach Counties and municipalities: \$0.50 per coach BASE Occupied trailer coaches in licensed trailer coach parks RATE \$3 per month per coach	

Neighborhood Enterprise Zone Facilities	Included in industrial facilities
ENACTED 1992 PA 147 DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund BASE Rehabilitated facility: state equalized value in prior year of exemption, excluding land New facility: state equalized value, excluding land RATE Homesteads: 50% of average rate of other homestead or qualified agricultural property Non-homesteads: 50% of average rate of other commercial, industrial, and utility property	

Private Forest	\$200,000
ENACTED 1995 PA 57 DISPOSITION To local units in same proportion as general property tax, except school portion to School Aid Fund BASE Lands placed in private forest reserve and cash value of timber thereon (40 acre maximum) RATE Specific: \$1.00 per acre Stumpage: 5% of value of timber cut Withdrawal: 5% of value of timber on the stump	

State 6-Mill Education	\$2,010,000,000
ENACTED 1993 PA 331 DISPOSITION School Aid Fund BASE Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation) RATE 6 mills	

State Real Estate Transfer	\$320,000,000
ENACTED PA 330 of 1993 DISPOSITION School Aid Fund BASE Fair market value of property transferred RATE \$3.75 per \$500 (0.75%) or fraction thereof of total value	

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

**FY 2005-06
Estimated Collections**

Technology Park Facilities

**Included in
industrial facilities**

- ENACTED** 1984 PA 385
- DISPOSITION** To local units in same proportion as general property tax, except school portion to School Aid Fund
 - BASE** SEV of facility, excluding land
 - RATE** New facility: 50% of 1993 school operating taxes, plus 50% of other property taxes, except state 6-mill education tax

Utility Property

\$83,000,000

- ENACTED** 1905 PA 282
- DISPOSITION** General Fund/General Purpose
 - BASE** Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)
 - RATE** Average statewide general property tax paid by other business property in preceding calendar year

TRANSPORTATION TAXES

**FY 2005-06
Estimated Collections**

Aircraft Weight

\$300,000

- ENACTED** 1945 PA 327
- DISPOSITION** Aeronautics Fund
 - BASE** The greater of maximum gross weight or maximum takeoff weight
 - RATE** \$0.01 per pound

Aviation Gasoline

\$6,900,000

- ENACTED** 1945 PA 327
- DISPOSITION** Aeronautics Fund
 - BASE** Fuel sold or used for propelling aircraft
 - RATE** \$0.03 per gallon
\$0.015 per gallon refund to interstate airline operators

Diesel Fuel

\$124,800,000

- ENACTED** 1951 PA 54
- DISPOSITION** Michigan Transportation Fund
 - BASE** Diesel fuel sold or used in vehicles operated on public highways (certain exemptions apply)
 - RATE** \$0.15 per gallon

FY 2005-06 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

TRANSPORTATION TAXES

FY 2005-06
Estimated Collections

Gasoline	\$918,000,000
<ul style="list-style-type: none"> ■ ENACTED 1927 PA 150 ■ DISPOSITION Michigan Transportation Fund <ul style="list-style-type: none"> ■ BASE Gasoline sold or used in operating vehicles on public highways ■ RATE \$0.19 per gallon 	

Liquefied Petroleum Gas	\$625,000
<ul style="list-style-type: none"> ■ ENACTED 1953 PA 147 ■ DISPOSITION Michigan Transportation Fund <ul style="list-style-type: none"> ■ BASE Liquefied petroleum gas sold or used in operating vehicles on public highways ■ RATE \$0.15 per gallon 	

Marine Vessel Fuel	\$400,000
<ul style="list-style-type: none"> ■ ENACTED 1947 PA 320 ■ DISPOSITION Recreation Improvement Fund <ul style="list-style-type: none"> ■ BASE Gas and diesel fuel sold for propelling watercraft, off-road vehicles, and snowmobiles ■ RATE \$0.19 per gallon with refund for certain vessels 	

Motor Carrier Fuel	\$28,200,000
<ul style="list-style-type: none"> ■ ENACTED 1980 PA 119 ■ DISPOSITION Michigan Transportation Fund <ul style="list-style-type: none"> ■ BASE Motor fuel consumed in commercial motor vehicle while operating on public highways ■ RATE \$0.15 per gallon for fuel consumed in Michigan 	

Motor Vehicle Registration	\$892,000,000
<ul style="list-style-type: none"> ■ ENACTED 1949 PA 300 ■ DISPOSITION Michigan Transportation Fund and Scrap Tire Regulation Fund <ul style="list-style-type: none"> ■ BASE Weight of vehicle, or type or price of vehicle Maximum loaded weight for large trucks ■ RATE Varies 	

Watercraft Registration	\$10,000,000
<ul style="list-style-type: none"> ■ ENACTED 1995 PA 58 ■ DISPOSITION 17.5% State Waterways Fund 33.5% Harbor Development Fund 49% Marine Safety Fund <ul style="list-style-type: none"> ■ BASE Length of boat (certain exemptions apply) ■ RATE \$14 to \$448 (depending on length of boat) Three-year registration period 	



**STATE
REVENUE
DEDICATION**

FY 2005-06 STATE REVENUE DEDICATION

Business Privilege Taxes

SIMULCAST WAGERING <u>Disposition</u> 100% Agriculture Equine Industry Development Fund	<u>Authority</u> Statute	AIRPORT PARKING EXCISE <u>Disposition</u> 100% Airport Parking Fund	<u>Authority</u> Constitution and Statute
CASINO WAGERING <i>(State Portion: 50.5% of 24%)</i> <u>Disposition</u> 66.9% School Aid Fund 28.9% General Fund/General Purpose 4.1% Agriculture Equine Industry Development Fund			

Consumption Taxes

LIQUOR EXCISE (at 4% Rate) <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Statute	GENERAL SALES* <u>Disposition</u> Not more than 25% for transportation purposes	<u>Authority</u> Constitution
LIQUOR SPECIFIC (at 1.85% Rate) <u>Disposition</u> 100% Liquor Purchase Revolving Fund	<u>Authority</u> Statute	SALES (at 2% Rate) <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Constitution
LIQUOR SPECIFIC (at 4% Rate) <u>Disposition</u> 100% Convention Facility Development Fund	<u>Authority</u> Statute	SALES (at 4% Rate) <u>Disposition</u> 60% School Aid Fund 15% Revenue sharing to cities, villages, and townships on a population basis	<u>Authority</u> Constitution
TOBACCO PRODUCTS (Cigarette) <u>Disposition</u> 41.6% School Aid Fund 31.9% Medicaid Trust Fund 19.8% General Fund/General Purpose 3.8% Healthy Michigan Fund 2.4% Health and Safety Fund 0.6% Wayne County	<u>Authority</u> Constitution and Statute	SALES (amount equal to sales at 4% Rate) <u>Disposition</u> 21.3% Revenue sharing to counties, cities, villages, and townships	<u>Authority</u> Statute
TOBACCO PRODUCTS (other than Cigarette) <u>Disposition</u> 75% Medicaid Trust Fund 25% General Fund/General Purpose	<u>Authority</u> Constitution and Statute	USE (at 2% Rate) <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Constitution

**Imposed directly or indirectly on fuels sold to propel motor vehicles on highways, sales of motor vehicles, and sale of the parts and accessories of motor vehicles*

Income Tax and Lottery Proceeds

GROSS INCOME TAX COLLECTIONS <u>Disposition</u> 23% (with hold harmless adjustments for rate reductions) School Aid Fund	<u>Authority</u> Statute	NET LOTTERY PROCEEDS <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Statute
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FY 2005-06 STATE REVENUE DEDICATION

Property Taxes

COMMERCIAL FOREST <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute	PRIVATE FOREST <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute
INDUSTRIAL FACILITIES <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute	STATE 6-MILL EDUCATION <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Statute
LOW GRADE IRON ORE SPECIFIC <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute	STATE REAL ESTATE TRANSFER <u>Disposition</u> 100% School Aid Fund	<u>Authority</u> Statute
MOBILE HOME TRAILER COACH <u>Disposition</u> 67% School Aid Fund	<u>Authority</u> Statute	TECHNOLOGY PARK FACILITIES <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute
NEIGHBORHOOD ENTERPRISE ZONE FACILITIES <u>Disposition</u> School district share to School Aid Fund	<u>Authority</u> Statute		

Transportation Taxes

AIRCRAFT WEIGHT <u>Disposition</u> 100% Aeronautics Fund	<u>Authority</u> Statute	MARINE VESSEL FUEL <u>Disposition</u> Recreation Improvement Fund	<u>Authority</u> Statute
AVIATION GASOLINE <u>Disposition</u> 100% Aeronautics Fund	<u>Authority</u> Statute	MOTOR FUEL SPECIFIC <u>Disposition</u> Transportation purposes	<u>Authority</u> Constitution
DIESEL FUEL <u>Disposition</u> 100% Michigan Transportation Fund	<u>Authority</u> Statute	MOTOR CARRIER FUEL <u>Disposition</u> 100% Michigan Transportation Fund	<u>Authority</u> Statute
GASOLINE <u>Disposition</u> 100% Michigan Transportation Fund	<u>Authority</u> Statute	MOTOR VEHICLE REGISTRATION <u>Disposition</u> 100% Michigan Transportation Fund Certain fees to Scrap Tire Regulation Fund	<u>Authority</u> Statute
LIQUEFIED PETROLEUM GAS <u>Disposition</u> 100% Michigan Transportation Fund	<u>Authority</u> Statute	WATERCRAFT REGISTRATION <u>Disposition</u> 17.5% State Waterways Fund 33.5% Harbor Development Fund 49% Marine Safety Fund	<u>Authority</u> Statute

Note: Revenue not constitutionally or statutorily earmarked (dedicated) is General Fund/General Purpose.

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